

CERTIFICATE

2019

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of

Fire District # 2

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
as the maximum expenditures for the various funds for the year 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

		2019 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
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Fund	K.S.A.			
General	0	6	90,500	72,644
Debt Service	10-113			
Ambulance		7	129,000	77,378
		7		
Non-Budgeted Funds		8		
Totals	xxxxxxxxxxxx		219,500	150,022
Budget Summary		9	Resolution required? Vote publication required?	Yes
Neighborhood Revitalization Rebate				

Assisted by:

Address:

Email:

Final Assessed Valuation:	County Clerk's Use Only
McPherson County	
Saline County	
Ellsworth County	
0	
0	
Total Assessed Valuation	0
	November 1, 2018 Valuation

Attest: Aug 29, 2018

Hollie O'Malley
County Clerk

Ronald W. L...
Jason Johnson
Craig Wilson
David V. Helberg
Mark Ruppington
Governing Body

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 146,374
2. Debt service levy in 2018 budget	- \$ 0
3. Tax levy excluding debt service	\$ 146,374

2018 Valuation Information for Valuation Adjustments

4. New improvements for 2018:	+	51,552	
5. Increase in personal property for 2018:			
5a. Personal property 2018	+	370,490	
5b. Personal property 2017	-	509,387	
5c. Increase in personal property (5a minus 5b)	+	0	
		(Use Only if > 0)	
6. Valuation of property that has changed in use during 2018:		12,513	
7. Total valuation adjustment (sum of 4, 5c, 6)		64,065	
8. Total estimated valuation July, 1,2018		25,742,531	
9. Total valuation less valuation adjustment (8 minus 7)		25,678,466	
10. Factor for increase (7 divided by 9)		0.00249	
11. Amount of increase (10 times 3)	+	\$ 365	
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	146,739	
13. Debt service levy in this 2019 budget		0	
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		146,739	
15. Consumer Price Index for all urban consumers for calendar year 2017		0.021	
16. Consumer Price Index adjustment (3 times 15)	\$	3,074	
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$	149,813	

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2018 Budgeted Funds	Tax Levy Amount in 2018 Budget	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	85,969	5,012	199	127	170	191
Debt Service	0	0	0	0	0	0
Ambulance	60,405	3,522	139	90	120	134
	0	0	0	0	0	0
Total	146,374	8,534	338	217	290	325

County Treas Motor Vehicle Estimate 8,534

County Treas Recreational Vehicle Estimate 338

County Treas 16/20M Vehicle Estimate 217

County Treas Commercial Vehicle Tax Estimate 290

County Treas Watercraft Tax Estimate 325

MVT Factor 0.05830

RVT Factor 0.00231

16/20M Factor 0.00148

Comm Veh Factor 0.00198

Watercraft Factor 0.00222

Fire District # 2
McPherson County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
Fire	Fire Capital Reserve	-	35,000	35,000	
Ambulance	Ambulance Cap. Res.	-	28,000	35,000	
	Totals	0	63,000	70,000	
	Adjustments*				
	Adjusted Totals	0	63,000	70,000	

***Note:** Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Ambulance	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	20,731	19,132	6,714
Receipts:			
Ad Valorem Tax	45,140	59,197	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	339	75	70
Motor Vehicle Tax	3,263	2,943	3,522
Recreational Vehicle Tax	104	69	139
16/20M Vehicle Tax	123	19	90
Commercial Vehicle Tax	88	60	120
Watercraft Tax		19	134
County Appropriation	19,350	19,350	19,350
Runs	33,915	23,000	23,000
Grants & Donations	7,030		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	109,352	104,732	46,425
Resources Available:	130,083	123,864	53,139
Expenditures:			
Personnel	56,454	60,000	60,000
Contractual	15,731	8,500	10,000
Commodities	12,689	10,000	10,000
Capital Outlay	22,670	6,650	10,000
Insurance	3,407	4,000	4,000
Trsf to Ambulance Reserve		28,000	35,000
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	110,951	117,150	129,000
Unencumbered Cash Balance Dec 31	19,132	6,714	xxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	115,500	117,150	129,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			129,000
Tax Required			75,861
Delinquent Comp Rate: 2.0%			1,517
Amount of -1 Ad Valorem Tax			77,378

Adopted Budget

0	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 2.0%			0
Amount of -1 Ad Valorem Tax			0

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2019

The governing body of
Fire District # 2
McPherson County

will meet on July 30, 2018 at 9:30 A.M. at 5th Floor Commission Room, 122 West Marlin, McPherson for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Administration Office, County Courthouse, McPherson, KS and will be available at this hearing.

SUPPORTING COUNTIES

McPherson County (home county) Saline County, Ellsworth County

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	62,279	3.076	90,500	3.477	90,500	72,644	2.822
Debt Service							
Ambulance	110,951	2.857	117,150	2.443	129,000	77,378	3.006
Non-Budgeted Funds	23,000						
Totals	196,230	5.933	207,650	5.920	219,500	150,022	5.828
Less: Transfers	0		63,000		70,000		
Net Expenditures	196,230		144,650		149,500		
Total Tax Levied	135,542		146,374		xxxxxxxxxxxxxxx		
Assessed Valuation:	22,849,221		24,724,308		25,742,531		

Outstanding Indebtedness,

Jan 1,	2016	2017	2018
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Craig Larson
Board Member

RESOLUTION NO. 2018 - 01

A resolution expressing the property taxation policy of the Fire District # 2 governing body with respect to financing the annual budget for 2019

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2019 budget of the Fire District # 2 exceeding the amount levied to finance the 2018 budget of the Fire District # 2, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2017, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Fire District # 2 provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Fire District # 2 governing body that a levy of property taxes in support of the 2019 budget exceeding the amount levied in 2018, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this ____ day of _____, 2018 by the Fire District # 2 governing body, McPherson County, Kansas.

Fire District # 2 Governing Body

